

1 General Government Cabinet

2 Kentucky Board of Medical Licensure

3 (New Administrative Regulation)

4 201 KAR 9:250. Registration and Oversight of Pain Management Facilities.

5 RELATES TO: KRS 311.530-311.620, 311.990, 218A.175

6 STATUTORY AUTHORITY: KRS 311.565(1)(a)

7 NECESSITY, FUNCTION, AND CONFORMITY: KRS 311.565(1)(a)

8 authorizes the board to promulgate regulations to regulate the conduct of its
9 licensees. This administrative regulation establishes the requirements for
10 registration and oversight for pain management facilities.

11 Section 1. Definitions. (1)(a) "Pain Management Facility" means a facility
12 where the majority of the patients receiving treatment from the practitioners at the
13 facility are provided treatment for pain that includes the use of controlled
14 substances, and:

15 (i) The facility's primary practice component is the treatment of pain; or

16 (ii) The facility advertises in any medium for any type of pain management
17 services.

18 (b) If a facility meets the criteria outlined in subsection (1)(a), supra, it will be
19 considered a "pain management facility" regardless of whether the owners or
20 operators of the facility have designated the facility as an "urgent treatment

center," "internal medicine practice," "general medicine practice," "family practice," "private clinic," or some other type of practice;

(c) "Pain Management Facility" does not include the following:

(i) A hospital defined in KRS Chapter 216, a facility owned by the hospital, or the office of a hospital-employed physician;

(ii) A school, college, university, or other educational institution or program to the extent that it provides instruction to individuals preparing to practice as physicians, podiatrists, dentists, nurses, physician assistants, optometrists, or veterinarians;

(iii) A hospice program or residential hospice facility licensed under KRS Chapter 216B;

(iv) An ambulatory surgical center licensed under KRS Chapter 216B; or

(v) A long-term-care facility licensed under KRS Chapter 216.510.

(2) For the purposes of subsection (1), supra, "practitioner" includes physicians, nurses, physician assistants, acupuncturists and any other licensed health care practitioner;

(3) "Cabinet" means the Cabinet for Health and Family Services;

(4) "Board" means the Kentucky Board of Medical Licensure;

(5) "License in good standing" means an active license to practice medicine or osteopathy that is not currently subject to any final order, agreed order, emergency order, interim agreed order of any nature, or letter of agreement issued by or entered into with the Board.

1 Section 2. Ownership or Investment Interest. (1)(a) No person, other than a
2 physician who is currently licensed to practice medicine or osteopathy within the
3 Commonwealth of Kentucky and whose Kentucky medical or osteopathic license
4 is presently in good standing, shall have an ownership or investment interest in a
5 pain management facility that is formed or comes into existence after April 24,
6 2012, or in a pain management facility existing on April 24, 2012, if there has
7 been an administrative sanction or criminal conviction relating to controlled
8 substances imposed upon the facility or upon any person employed by the facility
9 for an act or omission done within the scope of the facility's licensing or the
10 person's employment;

11 (b) Any person may have an ownership or investment interest in a pain
12 management facility that was in existence and operating on April 24, 2012,
13 unless there is an administrative sanction or criminal conviction relating to
14 controlled substances imposed upon the facility or upon any person employed by
15 the facility for an act or omission done within the scope of the facility's licensing
16 or the person's employment. If the facility or one or more of its employees
17 sustains such an administrative sanction or criminal conviction, only a physician
18 licensed in good standing in Kentucky may have an ownership or investment
19 interest in the facility from the date of the sanction or conviction forward;

20 (c) Credit extended by a financial institution as defined in KRS 136.500 to the
21 facility shall not be deemed an investment interest under this subsection;

22 (d) A physician who has an ownership or investment interest in a pain
23 management facility during any period when the physician is not licensed to

1 practice medicine or osteopathy within the Commonwealth of Kentucky shall be
2 deemed to be in violation of KRS 311.595(12) and shall be deemed to be
3 practicing medicine without a license and subject to criminal sanctions. If the
4 Board determines that a physician has maintained an ownership or investment
5 interest in a pain management facility during a period when that physician was
6 not licensed to practice medicine or osteopathy within the Commonwealth of
7 Kentucky, it may deny an application for licensing filed by that physician or may
8 take appropriate disciplinary action against a license previously issued to the
9 physician;

10 (e) A physician who maintains an ownership or investment interest in a pain
11 management facility during any period when their Kentucky license is not in good
12 standing shall be in violation of KRS 311.595(12) and subject to disciplinary
13 action by the Board.

14 Section 3. Divestiture of Ownership or Investment Interest. (1) A physician
15 who has an ownership or investment interest in a pain management facility shall
16 immediately divest himself of that ownership or investment interest when:

17 (a) The physician's Kentucky license is no longer active for any reason;
18 and/or

19 (b) The physician's Kentucky license becomes subject to any final order,
20 agreed order, emergency order, interim agreed order of any nature, or letter of
21 agreement issued by or entered into with the Board.

22 (2) (a) If a physician fails to immediately divest himself of the ownership or
23 investment interest in the pain management facility as required by subsection (1),

1 supra, the Board may institute an action for injunctive relief pursuant to KRS
2 311.605(3) and (4) to require the physician to immediately divest himself of the
3 ownership or investment interest in the pain management facility;

4 (b) An unlawful ownership or investment interest in a pain management
5 facility shall be considered the unlawful practice of medicine and shall be
6 considered to cause irreparable injury to the Commonwealth, acting through this
7 board.

8 Section 4. Registration; Amended Registration; Fee. (1)(a) On or before
9 August 1, 2012 and August 1 of each succeeding year, every pain management
10 facility operating as the private office or clinic of a physician within the
11 Commonwealth of Kentucky shall register with the Board, providing the following
12 specific information in writing:

13 (i) The name, business address, profession, current professional licensing
14 status and nature and extent of ownership or investment interest of each person
15 who has or maintains an ownership or investment interest in the pain
16 management facility. For each person who has or maintains an ownership or
17 investment in the pain management facility, the facility will report whether that
18 person has an ownership or investment interest in any other pain management
19 facility operating within the Commonwealth of Kentucky and, if so, the name and
20 address of the other pain management facility(ies) in which the person has an
21 ownership or investment interest;

22 (ii) The names and addresses of every practice location owned and operated
23 by that pain management facility;

1 (iii) The hours of operation of every practice location owned and operated by
2 that pain management facility;

3 (iv) The names and professional status of each employee at each practice
4 location owned and operated by that pain management facility;

5 (v) The name, professional license number and practice address of the
6 physician owner or owner's designee who is a physician and will be physically
7 present practicing medicine in the pain management facility for at least fifty
8 percent (50%) of the time patients are present at the facility. The facility shall
9 also state its plan for ensuring that the designated physician owner or owner's
10 physician designee will be physically present practicing medicine in the facility
11 and, if the facility owns and operates multiple practice locations, the plan to
12 ensure that a physician owner or owner's physician designee is physically
13 present practicing medicine in each practice location for at least fifty percent
14 (50%) of the time that patients are seen at each practice location;

15 (vi) For each owner's physician designee who will fulfill the oversight
16 responsibility, an attestation that the physician designee is employed by the
17 owner and the plan for owner supervision of the physician designee;

18 (vii) An attestation by the physician owner that the owner or owner's physician
19 designee meets one of the following qualifications for fulfilling the oversight
20 responsibility, specifying each qualification met by the physician owner or
21 owner's physician designee:

22 1. Holds a current subspecialty certification in pain management by a
23 member of the American Board of Medical Specialties;

1 2. Holds a current certificate of added qualification in pain management by
2 the American Osteopathic Association Bureau of Osteopathic Specialists;

3 3. Holds a current subspecialty certification in hospice and palliative medicine
4 by a member board of the American Board of Medical Specialties;

5 4. Holds a current certificate of added qualification in hospice and palliative
6 medicine by the American Osteopathic Association Bureau of Osteopathic
7 Specialists;

8 5. Holds a current board certification by the American Board of Pain
9 Medicine;

10 6. Holds a current board certification by the American Board of Interventional
11 Pain Physicians;

12 7. Has completed an accredited fellowship in pain management; or

13 8. Was an owner or practiced in that specific pain management facility prior
14 to and continuing through July 20, 2012 and meets the following qualifications:

15 (a) Completed an accredited residency which included a component in the
16 practice of pain management;

17 (b) Practiced in the specialty of pain management during the five-year period
18 preceding July 20, 2012;

19 (c) Is eligible for and has provided the Board with written verification that the
20 licensee has registered to complete the certification examination offered by the
21 American Board of Pain Medicine or the American Board of Interventional Pain
22 Physicians in April 2013; and

1 (d) Becomes certified by the American Board of Pain Medicine or by the
2 American Board of Interventional Pain Physicians by September 1, 2013. If the
3 physician fails the certification examination or fails to become certified by the
4 American Board of Pain Medicine or the American Board of Interventional Pain
5 Physicians by September 1, 2013, the physician must meet one of the
6 requirements of subsections (vii)(1)-(6), supra, to continue to be qualified to
7 provide the on-site supervision required by Section 6 of this regulation;

8 (2) At the time of filing of the registration required by subsection (1), supra,
9 each pain management facility operating as the private office or clinic of a
10 physician shall pay an annual fee of One Thousand Dollars (\$1,000.00) to the
11 Board to defray the costs of registration and enforcement of this regulation.

12 (3) If, during the effective period of the annual registration, a new or different
13 physician obtains an ownership or investment interest in the pain management
14 facility, or there is a change in the physician owner or physician designee who
15 will practice on-site at least fifty percent (50%) of the time the facility is open to
16 patients, the facility shall file an amended registration with the Board identifying
17 these physicians and providing the information required by subsection (1), supra,
18 about the new or different physicians, within ten (10) days of that change;

19 (4) Failure to file the required registration or to pay the annual fee on or
20 before August 1 of each year shall constitute a violation of KRS 311.595(12) and
21 will serve as a basis for discipline by the Board against the license of any
22 physician who has an ownership or investment interest in the facility that failed to
23 file the required registration.

1 Section 5. Identification and Qualifications of Prescribers Employed by the
2 Facility; Notification of Changes. (1) As part of its initial and annual registration,
3 the facility shall identify each physician, who is employed by the facility in any
4 capacity, who will be prescribing or dispensing controlled substances to patients
5 of the facility;

6 (2) Each licensed physician who will prescribe or dispense controlled
7 substances to patients of the facility as part of their employment arrangement
8 with the facility must be board certified throughout the period they are prescribing
9 or dispensing controlled substances to patients of the facility;

10 (3) No licensed physician may prescribe or dispense controlled substances to
11 patients of the facility if the physician has:

12 (a) Had an application for a license or certificate to prescribe, dispense, or
13 administer controlled substances denied in any jurisdiction or by any
14 governmental agency;

15 (b) Had a Drug Enforcement Administration permit to prescribe, dispense or
16 administer controlled substances revoked;

17 (c) Had their professional ability or authority to prescribe or dispense
18 controlled substances revoked, restricted, or limited in any manner by a licensing
19 authority of any state; or,

20 (d) Been convicted of or entered a plea of guilt, nolo contendere or Alford
21 plea, regardless of adjudication, to any felony or misdemeanor relating to
22 controlled substances, in any state or federal court.

1 (4) Any time a licensed physician with the responsibility to prescribe or
2 dispense controlled substances to patients of the facility leaves the employment
3 of the facility or is hired by the facility, the facility shall notify the board in writing
4 within ten (10) days of each change in physician staffing of the facility.

5 Section 6. On-site Supervision. (1) At least one of the physician owners of
6 the pain management facility, or an owner's designee who meets the
7 qualifications established by this regulation, shall be physically present and
8 practicing medicine or osteopathy in each practice location of the pain
9 management facility for at least fifty percent (50%) of the time that patients are
10 present at the practice location(s) of the facility;

11 (2) If, for whatever reason, the physician owner or qualified designee is not
12 present in each practice location of a pain management facility for at least fifty
13 percent (50%) of the time that patients are present at the practice location(s) of
14 the facility for any given calendar week, the facility shall immediately notify the
15 board of that fact in writing and include the reasons for the non-compliance;

16 (3) Any violation of this section shall constitute a violation of KRS
17 311.595(12) and (9), as illustrated by KRS 311.595(3) and (4) by the physician
18 owner and, if applicable, the qualified designee who was responsible for being
19 present at the practice location during that period.

20 Section 7. Methods of Payment. (1) Each pain management facility shall
21 accept private health insurance as one of the facility's allowable forms of
22 payment for goods and services provided, so long as the goods or services
23 provided are covered items under the applicable health insurance plan;

1 (2) Each pain management facility shall accept payment for services
2 rendered or goods provided to a patient only from the patient or from the patient's
3 insurer, guarantor, spouse, parent, guardian, or legal custodian.

4 Section 8. Record-Keeping; Inspection. (1) Each pain management facility
5 shall document on a weekly basis that a physician owner or an owner's physician
6 designee who is employed by and under the direct supervision of the owner was
7 physically present practicing medicine in the facility for at least fifty percent (50%)
8 of the time that patients were present in the facility during that week. Such
9 documentation shall include:

10 (a) The name, practice address, and phone number of the physician owner or
11 physician designee who fulfilled this oversight function for that specific week;

12 (b) The practice address of each practice location owned and operated by
13 that pain management facility;

14 (c) The days and hours each practice location of the pain management
15 facility was open to patients during that specific week;

16 (d) The days and hours the physician owner or physician designee was
17 present in each practice location for the pain management facility for that specific
18 week; and,

19 (e) A listing of the patients treated by the physician owner or physician
20 designee during that specific week.

21 (2) Each pain management facility shall also utilize and maintain daily sign-in
22 sheets, that include the legible name of each patient seen by the practice or

1 facility on that day, for each and every day that the practice or facility is open to
2 patients or the public, for each practice location of the practice or facility;

3 (3) The pain management facility shall maintain the weekly reports required
4 by subsection (1), supra, and the daily sign-in sheets required by subsection (2),
5 supra, on site in a readily accessible location for a minimum period of six (6)
6 years;

7 (4) Upon request by an employee or agent of the Board, the pain
8 management facility shall permit the Board employee or agent to inspect and
9 copy the weekly reports and daily sign-in sheets maintained on site;

10 (5) For the purpose of enforcing the provisions of this regulation, agents of
11 the Board shall have the power and authority to:

12 (a) Enter upon professional premises during periods when those premises
13 are otherwise open to patients or the public;

14 (b) Obtain evidence, including but not limited to psychiatric or nonpsychiatric
15 patient records, by consent or pursuant to a subpoena or search warrant;

16 (c) Interview all persons including owners, employees, or patients; and,

17 (d) Require the production of books, papers, documents, or other
18 documentary evidence either by consent or pursuant to a subpoena or search
19 warrant.

20 Section 9. Proof of Operation of a Pain Management Facility. (1) The Board
21 may establish sufficient proof that a clinic, practice, or facility is a pain
22 management facility subject to the provisions of this regulation by establishing
23 that:

1 (a) The facility has filed a registration with the Board as a pain management
2 facility; or

3 (b)(i) for any selected thirty (30) day period, the majority of patients listed on
4 the daily sign-in sheets maintained by the clinic, practice, or facility received
5 controlled substances or a prescription for controlled substances during that
6 period; and,

7 (ii) one of the following additional conditions was present during that 30-day
8 period:

9 1. A primary component of the practice was the treatment of pain; or,

10 2. The facility advertised in any medium for any type of pain management
11 services.

12 (2) The Board may establish sufficient proof that the majority of patients listed
13 on the daily sign-in sheets for the specified thirty (30) day period received
14 controlled substances or a prescription for controlled substances on their visit by
15 comparing the names on the sign-in sheet to the KASPER report for that thirty
16 (30) day period.

17 Section 9. Physical Environment. (1) Each pain management facility shall
18 meet each of the requirements for the physical environment of the facility as set
19 out in 902 KAR 20:420;

20 (2) Each individual failure of a physician who has an ownership or investment
21 interest in a pain management facility to fully comply with the requirements of
22 902 KAR 20:420, Section 9, shall constitute a separate violation of KRS
23 311.595(9) and (12).

1 Section 10. Violations; Enforcement; Emergency Action. (1) Any violation of
2 the requirements of this regulation shall constitute a violation of KRS 311.595(12)
3 and (9), as illustrated by KRS 311.597(4) and may constitute a violation of KRS
4 311.595(9), as illustrated by KRS 311.597(3) given the circumstances;

5 (2) In order to lawfully prescribe or dispense controlled substances within the
6 Commonwealth of Kentucky while practicing at a pain management facility, a
7 licensee must practice in a lawful pain management facility;

8 (3) A pain management facility shall be considered an unlawful pain
9 management facility if it:

10 (a) permits unqualified persons to gain or maintain an ownership or
11 investment interest in the pain management facility; or,

12 (b) fails to ensure that a qualified physician owner or physician designee is
13 physically present practicing medicine in the facility for at least fifty percent (50%)
14 of the time that patients are present in the facility;

15 (4) Prescribing or dispensing controlled substances within the
16 Commonwealth of Kentucky while employed by or practicing in an unlawful pain
17 management facility within the Commonwealth of Kentucky shall constitute a
18 violation of KRS 311.595(9) and (12) which constitutes an immediate danger to
19 the public health, safety, or welfare of the public, for the purposes of KRS
20 311.592 and 13B.125;

21 (5) If the Board receives proof that a licensed physician is prescribing or
22 dispensing controlled substances while employed by or practicing in an unlawful
23 pain management facility within the Commonwealth of Kentucky, the appropriate

1 Inquiry Panel or its Chair shall promptly issue an emergency order restricting that
2 licensee from prescribing or dispensing controlled substances within the
3 Commonwealth of Kentucky until such time as the licensee has provided
4 sufficient proof that they are no longer employed by or practicing in an unlawful
5 pain management facility;

6 (6) An emergency order restricting a licensee from prescribing or dispensing
7 controlled substances within the Commonwealth of Kentucky issued pursuant to
8 subsection (3), supra, shall remain valid and in effect until the Board has
9 received sufficient proof that the licensee is no longer employed by or practicing
10 in an unlawful pain management facility. Upon receipt of such sufficient proof,
11 the Panel or its Chair will immediately issue an order terminating the emergency
12 order issued pursuant to this section;

13 (7) If a licensee who is affected by an emergency order issued pursuant to
14 this section requests an emergency hearing pursuant to KRS 13B.125(3), the
15 hearing officer conducting the emergency hearing shall affirm the emergency
16 order if presented with substantial evidence that the licensee was prescribing or
17 dispensing controlled substances within an unlawful pain management facility;

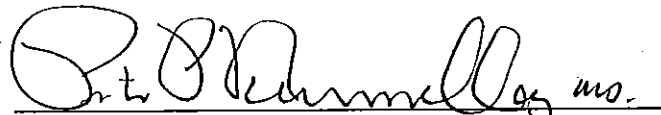
18 (8) If a licensee should prescribe or dispense controlled substances within
19 the Commonwealth of Kentucky during any period when the licensee is
20 employed by or practicing in an unlawful facility, each instance of prescribing or
21 dispensing shall constitute a separate violation of KRS 311.595(12) and (9), as
22 illustrated by KRS 311.597(1)(b) and will serve as the basis for disciplinary
23 sanctions pursuant to KRS Chapter 311.595.

1 Section 11. Periodic KASPER Reviews. (1) The Board shall have the
2 authority pursuant to KRS 218A.202 and 218A.240 to obtain KASPER reports
3 and analyses for practitioners practicing in pain management facilities;

4 (2) At least once each year, the Board shall obtain a KASPER review and
5 analysis for each physician who has or maintains an ownership or investment
6 interest in, or is employed by, or practices in, a pain management facility to
7 determine whether improper, inappropriate, or illegal prescribing is occurring. If
8 the Board determines that there is evidence to indicate that improper,
9 inappropriate, or illegal prescribing is occurring, it will initiate an investigation of
10 that physician and notify the appropriate agencies of its investigation.

Adopted:

7/20/2012
DATE


PRESTON P. NUNNELLEY, M.D., PRESIDENT
KENTUCKY BOARD OF MEDICAL LICENSURE

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on September 26, 2012 at 1:30 p.m. at the offices of the Kentucky Board of Medical Licensure, 310 Whittington Parkway, Suite 1B, Louisville, Kentucky 40222. Individuals interested in being heard at this hearing shall notify this agency in writing by September 19, 2012, five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until October 1, 2012. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: C. Lloyd Vest II, General Counsel, Kentucky Board of Medical Licensure, 310 Whittington Parkway, Suite 1B, Louisville, Kentucky 40222, phone (502) 429-7150, fax (502) 429-7118.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: C. Lloyd Vest II, General Counsel, 310 Whittington Parkway,
Suite 1B, Louisville, Kentucky 40222: (502) 429-7150.

- (1) Provide a brief summary of:
 - (a) What this administrative regulation does: This administrative regulation establishes the requirements for registration and oversight of pain management facilities.
 - (b) The necessity of this administrative regulation: It is necessary to promulgate this regulation to establish the requirements for registration and oversight of pain management facilities.
 - (c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation acts specifically to establish requirements for registration and oversight of pain management facilities.
 - (d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation acts specifically to establish the requirements for registration and oversight of pain management facilities.
- (2) If this is an amendment to an existing regulation, provide a brief summary of:
 - (a) How the amendment will change this existing administrative regulation; Not Applicable.
 - (b) The necessity of the amendment to this administrative regulation; Not Applicable.
 - (c) How the amendment conforms to the content of the authorizing statutes; Not Applicable.
 - (d) How the amendment will assist in the effective administration of the statutes. Not Applicable.
- (3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This is a new administrative regulation that will affect anyone that has an ownership or interest in a pain management facility.
- (4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this regulation, if new, or by the change, if it is an amendment, including:
 - (a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Registration will be required for pain management facilities.

- (b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The registration fee is \$2,000 per year.
 - (c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Pain management facilities will be regulated and controlled so as to curb the prescription drug epidemic in the Commonwealth of Kentucky.
- (5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:
- (a) Initially: \$100,000
 - (b) On a continuing basis: \$100,000
- (6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: Fees generated from registration of pain management facilities will provide the source of funding.
- (7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No increase of fees or funding will be necessary.
- (8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation does establish a fee of \$2,000 per year for the registration of pain management facilities.
- (9) TIERING: Is tiering applied? (Explain why or why not)

Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all those individuals regulated by it.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation Number: 201 KAR 9:250

Contact Person: C. Lloyd Vest II

Phone number: 502/429-7150

(1) What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? None

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation.

KRS 311.565(1)(a), 218A.175

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years?
None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation: